

**C-LINK SQUARED LIMITED**  
(the “**Company**”)  
*(Incorporated in the Cayman Islands with limited liability)*  
**(Stock Code: 1463)**

**SUMMARY OF WHISTLEBLOWING POLICY AND ANTI-CORRUPTION POLICY**

**Whistleblowing Policy**

We are committed to achieving and maintaining the highest standards of openness, probity, accountability and ethical business practices. In this connection, we have put in place a whistleblowing policy to provide reporting channels and guidance on voicing concerns about misconduct, malpractice or irregularities in any matters related to us. Such matters will be investigated in a fair and independent manner with appropriate follow-up action.

**Anti-corruption Policy**

We have also established an anti-corruption policy with an aim to protecting our reputation, revenues, assets and information from any attempt of corruption, fraud, deceit or related improper conduct by employees or third parties. It is designed to (i) outline our expectations and requirements relating to the prevention, detection, reporting and investigation of any suspected fraud, corruption and other similar irregularities, (ii) promote an anti-corruption culture within our Group and support the applicable laws and regulations, and (iii) outline the reporting channels and expected actions by our directors and employees at all levels when fraud and corrupt practices are detected.

If you have any legitimate whistleblowing concerns that you would like to raise with us, you can make a report to our Audit Committee through submitting a completed whistleblowing report form (see attachment) to Room 1901, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong (Attn: “C-Link – Chairman of Audit Committee”) in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by Addressee Only”.

**Whistleblower Report Form**  
**(Strictly confidential)**

C-Link Squared Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) are committed to maintain a high standard of business ethics and principles. In line with that commitment, employees of the Group and relevant third parties who deal with the Group (e.g., customers, suppliers, subcontractors) are encouraged to voice concerns and report in confidence, about misconducts, malpractices or irregularities in any matters related to the Group.

The whistleblowing policy has been established to encourage and assist whistleblowers to disclose information relevant to the misconduct, malpractices or irregularities through a confidential reporting channel (to the extent possible). The Company will handle this report with due care and will treat the whistleblower’s concerns fairly and properly. If you wish to make a written report, please use the report form below. Once completed, this report becomes confidential. You may send the report, marked “Strictly Private and Confidential – To be Opened by Addressee Only” and addressed to the Audit Committee, by post to the relevant address below.

<b>To: Chairman of Audit Committee</b> Room 1901, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	
<b>Contact details:</b> We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.	Name:
	Address:
	Tel No:
	Email:
	Date:
<b>The names of those involved (if known):</b>	
<b>Details of concerns:</b> Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence/ documents.	

**Personal Information Collection Statement**

*All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. It is strongly recommended that contact details can be offered to facilitate possible appropriate investigation and relevant follow-up. The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom we will contact during our handling of this case. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to the Audit Committee at the Hong Kong address shown in this form.*